EXHIBIT D

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May 9, 2007

By Facsimile

Bruce D. Angiolillo, Esq.,
Simpson Thacher & Bartlett LLP,
425 Lexington Avenue,
New York, NY 10017-3954.

Re: Tax Protection Agreement Dispute

Dear Bruce:

At least three times since after our call in early April I have asked for a list of "nationally recognized independent public accounting firms" that would not be materially conflicted so that our clients could proceed with the arbitration. We recognize that Blackstone and its affiliates have a number of relationships with accounting firms, but are hoping that we can find an independent firm, or at least agree on an alternative basis. When will I be getting the list?

Further, Jon Gray told Ned Spieker that Ned would be receiving the tax information that he has (repeatedly) requested. Would you also please ensure that Ned receives these items?

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Michael H. Steinberg

cc: Ned Spieker

Alison S. Ressler (Sullivan & Cromwell LLP)